Hearing Date and Time: April 22, 2010 at 10:00 am Response Date and Time: April 15, 2010 at 4:00 pm

**BUCHANAN INGERSOLL & ROONEY PC** 

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| UNITED STATES BANKRUPTCY COURT |
|--------------------------------|
| SOUTHERN DISTRICT OF NEW YORK  |

|                   |                    | X |                        |
|-------------------|--------------------|---|------------------------|
|                   |                    | : | Chapter 11             |
| In re:            |                    | : | _                      |
|                   |                    | : | Case No05-44481 (RDD)  |
| DELPHI CORPORATIO | N, <u>et al.</u> , | : |                        |
|                   |                    | : | (Jointly Administered) |
|                   | Debtors.           | : |                        |
|                   |                    | X |                        |

## **CERTIFICATE OF SERVICE**

I hereby certify that on April 15, 2010 I caused to be served the RESPONSE OF ATEL LEASING CORPORATION TO DEBTORS' (I) FORTY-SIXTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 503(b) and FED. R. BANKR. P. 3007 TO (I) DISALLOW AND EXPUNGE CERTAIN ADMINISTRATIVE EXPENSE (A) BOOKS AND RECORDS CLAIMS, (B) METHODE ELECTRONICS CLAIMS, (C) STATE WORKERS' COMPENSATION CLAIMS, (D) DUPLICATE WORKERS COMPENSATION CLAIMS, (E) WORKERS COMPENSATION CLAIMS, (F) TRANSFERRED WORKERS' COMPENSATION CLAIMS, (G) TAX CLAIMS, (H) DUPLICATE INSURANCE CLAIMS, AND (I) SEVERANCE CLAIMS, (II) DISALLOW AND EXPUNGE (A) A CERTAIN DUPLICATE WORKERS' COMPENSATION CLAIM (B) A CERTAIN DUPLICATE TAX CLAIM, AND (C) A CERTAIN DUPLICATE SEVERANCE CLAIM, (III) MODIFY CERTAIN ADMINISTRATIVE EXPENSE (A) STATE WORKERS' COMPENSATION CLAIMS, AND (IV) ALLOW CERTAIN

ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS (THE "FORTY-SIXTH OMNIBUS CLAIMS OBJECTION") upon the persons and entities listed as noted thereon.

Dated: New York, New York April 16, 2010 Respectfully submitted,

## **BUCHANAN INGERSOLL & ROONEY PC**

Attorneys for ATEL Leasing Corporation as agent for Eireann II, CAI-UBK Equipment, CAI-ALJ Equipment, II BU de Mexico S.A. de C.V .and Eireann III

By: /s/Peter S. Russ

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All other interested parties via ECF Notification